



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0975 Glasgow K-12 Schools

0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,932,596.89	4,926,606.89	0.00	5,990.00	0.00	0.00
21XX Support Services - Students	277,717.30	277,717.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,141.12	34,141.12	0.00	0.00	0.00	0.00
222X Educational Media Services	219,990.37	219,990.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	222,014.06	222,014.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	399,011.50	399,011.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	118,001.67	0.00	118,001.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	848,562.25	848,562.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	488,817.51	347,817.51	0.00	141,000.00	0.00	0.00
31XX Food Services	607,696.63	472,696.63	0.00	135,000.00	0.00	0.00
34XX Extracurricular - Activities	46,212.57	46,212.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	196,014.09	196,014.09	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	26,645.25	0.00	0.00	0.00	26,645.25	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,415.00	0.00	0.00	23,415.00	0.00	0.00
Totals	8,440,836.21	7,990,784.29	118,001.67	305,405.00	26,645.25	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,440,836.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0926 Glasgow K-12 Schools	Indirect/Direct	118,001.67 / 7,990,784.29		1.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0926 Glasgow K-12 Schools	0.0156	0.0144	0.0142	0.0143	1.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0926 Glasgow K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0926 Glasgow K-12 Schools	0.0156	0.0144	0.0142	0.0143	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0926 Glasgow K-12 Schools				1.39%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0975 Glasgow K-12 Schools		1.39%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

53 Valley 0976 Frazer Public Schools

0927 Frazer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,283,152.48	1,283,152.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,613.45	6,613.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	180,831.66	180,831.66	0.00	0.00	0.00	0.00
222X Educational Media Services	32,696.73	32,696.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,132.02	181,132.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,630.53	73,630.53	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	253,735.39	253,735.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,067.67	56,005.67	0.00	5,062.00	0.00	0.00
31XX Food Services	194,032.57	194,032.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,481.86	3,481.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,609.70	6,609.70	0.00	0.00	0.00	0.00
Totals	2,276,984.06	2,271,922.06	0.00	5,062.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,276,984.06					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

53 Valley 0976 Frazer Public Schools

0928 Frazer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	460,482.22	460,482.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,767.14	71,767.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	331,826.43	331,826.43	0.00	0.00	0.00	0.00
222X Educational Media Services	29,202.88	29,202.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,421.51	138,421.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,617.04	33,617.04	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,493.01	199,493.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	63,426.87	63,426.87	0.00	0.00	0.00	0.00
31XX Food Services	29,783.11	29,783.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,897.55	4,897.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,677.40	52,677.40	0.00	0.00	0.00	0.00
Totals	1,415,595.16	1,415,595.16	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,415,595.16					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0927 Frazer Elem	Indirect/Direct	0.00 / 2,271,922.06	0.00%		
	LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,415,595.16	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0927 Frazer Elem	0.0000	0.0043	0.0051	0.0018	0.00%
	0928 Frazer H S	0.0000	0.0043	0.0051	0.0018	0.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0927 Frazer Elem	0.0000	0.0000	0.0000	0.0000	
	0928 Frazer H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0927 Frazer Elem	0.0000	0.0043	0.0051	0.0018	
	0928 Frazer H S	0.0000	0.0043	0.0051	0.0018	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0927 Frazer Elem	0.21%	
	0928 Frazer H S	0.21%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0976 Frazer Public Schools	0.21%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0980 Hinsdale Public Schools

0932 Hinsdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	473,519.29	470,685.54	0.00	2,833.75	0.00	0.00
221X Improvement of Instruction Services	1,947.11	1,947.11	0.00	0.00	0.00	0.00
222X Educational Media Services	214.86	214.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,453.38	103,453.38	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,104.86	92,908.86	0.00	1,196.00	0.00	0.00
27XX Student Transportation Services	58,832.91	58,832.91	0.00	0.00	0.00	0.00
31XX Food Services	74,020.10	74,020.10	0.00	0.00	0.00	0.00
33XX Community Services	648.40	648.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,379.43	1,379.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,636.28	7,636.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,222.95	0.00	0.00	2,222.95	0.00	0.00
Totals	817,979.57	811,726.87	0.00	6,252.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	817,979.57					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0980 Hinsdale Public Schools

0933 Hinsdale H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	376,889.80	376,889.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,438.57	5,438.57	0.00	0.00	0.00	0.00
222X Educational Media Services	215.41	215.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,660.44	101,660.44	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,092.05	96,896.05	0.00	1,196.00	0.00	0.00
27XX Student Transportation Services	61,109.52	61,109.52	0.00	0.00	0.00	0.00
31XX Food Services	26,079.87	26,079.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,341.21	16,341.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,726.84	23,726.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	717.03	0.00	0.00	717.03	0.00	0.00
Totals	710,270.74	708,357.71	0.00	1,913.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	710,270.74					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0932 Hinsdale Elem	Indirect/Direct	0.00 / 811,726.87	0.00%		
	LE 0933 Hinsdale H S	Indirect/Direct	0.00 / 708,357.71	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0932 Hinsdale Elem	0.00%	
	0933 Hinsdale H S	0.00%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0980 Hinsdale Public Schools	0.00%	
Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0981 Opheim K-12 Schools

0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	512,730.12	512,730.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,994.89	17,994.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,677.36	4,677.36	0.00	0.00	0.00	0.00
222X Educational Media Services	54,037.10	54,037.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,458.88	164,282.18	0.00	10,176.70	0.00	0.00
25XX Support Services - Business	64,854.00	8,731.50	56,122.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	190,882.62	190,882.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,555.42	87,555.42	0.00	0.00	0.00	0.00
31XX Food Services	74,570.48	74,570.48	0.00	0.00	0.00	0.00
33XX Community Services	2,000.00	2,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,599.87	8,599.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,074.28	17,074.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,495.95	0.00	0.00	41,495.95	0.00	0.00
Totals	1,250,930.97	1,143,135.82	56,122.50	51,672.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,250,930.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0935 Opheim K-12 Schools	Indirect/Direct	56,122.50 / 1,143,135.82		4.91%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0935 Opheim K-12 Schools	0.0405	0.0396	0.0403	0.0414	4.91%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0935 Opheim K-12 Schools	0.0405	0.0396	0.0403	0.0414	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0935 Opheim K-12 Schools				4.01%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0981 Opheim K-12 Schools	Your Preliminary Rate by School System (SS) is:	4.01%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0982 Nashua K-12 Schools

0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	967,222.18	965,576.94	0.00	1,645.24	0.00	0.00
21XX Support Services - Students	54,536.46	54,536.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,366.57	10,366.57	0.00	0.00	0.00	0.00
222X Educational Media Services	156,230.70	156,230.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,003.05	114,003.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,298.07	50,930.27	0.00	367.80	0.00	0.00
25XX Support Services - Business	62,992.40	10,631.12	51,997.50	363.78	0.00	0.00
26XX Operation and Maintenance of Plant Services	254,814.59	234,624.14	0.00	20,190.45	0.00	0.00
27XX Student Transportation Services	81,530.37	81,530.37	0.00	0.00	0.00	0.00
31XX Food Services	114,897.37	114,897.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,805.55	15,805.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,381.56	42,381.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	809,671.92	0.00	0.00	809,671.92	0.00	0.00
Totals	2,735,750.79	1,851,514.10	51,997.50	832,239.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,735,750.79					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0937 Nashua K-12 Schools	Indirect/Direct	51,997.50 / 1,851,514.10		2.81%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0937 Nashua K-12 Schools	0.0253	0.0450	0.0405	0.0321	2.81%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0937 Nashua K-12 Schools	0.0000	0.0450	0.0405	0.0321	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0937 Nashua K-12 Schools	0.0253	0.0450	0.0405	0.0321	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0937 Nashua K-12 Schools				3.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0982 Nashua K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

53 Valley 0986 Lustre Elementary

0941 Lustre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	267,966.44	267,966.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,143.11	4,143.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,856.86	48,856.86	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,594.91	52,594.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,953.05	69,916.31	0.00	36.74	0.00	0.00
31XX Food Services	34,591.95	34,591.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,132.48	2,132.48	0.00	0.00	0.00	0.00
9999 Undistributed	652.25	652.25	0.00	0.00	0.00	0.00
Totals	480,891.05	480,854.31	0.00	36.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	480,891.05					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0941 Lustre Elem	Indirect/Direct	0.00 / 480,854.31	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0941 Lustre Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0986 Lustre Elementary	Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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